

FORM

48-CM

TC48CM-1
10-26-00

MONTHLY

IDAHO KILOWATT HOUR (KWH) LICENSE TAX STATEMENT FOR CO-GENERATOR

TAX ON HYDROELECTRIC ENERGY GENERATED IN IDAHO FOR BARTER, SALE, OR EXCHANGE.

FOR THE PERIOD ENDING _____, _____
(Month) (Year)

Name of Producer

Social Security Number or EIN

Business mailing address

City, State and Zip Code

Producer sold to:

COMPUTATION OF TAX DUE

If the Producer has more than one Hydroelectric Power Plant, use the schedule on page 2.

Project name and location of Hydroelectric Power Plant

1. KWH generated
2. KWH used and/or transformer loss
3. Net KWH sold. Line 1 minus line 2. (Cannot be less than zero)
4. Enter the amount from line 22, page 2.
5. Net taxable KWH for the month. Add lines 3 and 4.
6. Tax Due. Multiply line 5 by 1/2 mil (.0005).

SIGNATURE AND VERIFICATION

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete.

| | | | | |
|----------------------|----------------------------|--------------|---------------------------|------------------------------|
| SIGN HERE | Signature of officer/owner | Date | Paid preparer's signature | Preparer's EIN, SSN, or PTIN |
| | Title | Phone number | Address and phone number | |

If your previous year's annual tax liability was greater than \$15,000, you must file monthly on this form. If your previous year's annual tax liability was equal to or less than \$15,000, you must file quarterly on Form 48-C.

This statement is to be filed with the Idaho State Tax Commission on or before the last day of the month following the end of the reporting month. Payment of the tax due must be enclosed.

MAIL TO: Idaho State Tax Commission, PO Box 36, Boise, ID 83722-0410

COMPUTATION OF TAXABLE KWH

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| Project name and location of Hydroelectric Power Plant _____ | |
| 7. KWH generated | |
| 8. KWH used and/or transformer loss | |
| 9. Net KWH sold. Line 7 minus line 8. (Cannot be less than zero) | |

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| Project name and location of Hydroelectric Power Plant _____ | |
| 10. KWH generated | |
| 11. KWH used and/or transformer loss | |
| 12. Net KWH sold. Line 10 minus line 11. (Cannot be less than zero) | |

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| Project name and location of Hydroelectric Power Plant _____ | |
| 13. KWH generated | |
| 14. KWH used and/or transformer loss | |
| 15. Net KWH sold. Line 13 minus line 14. (Cannot be less than zero) | |

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| Project name and location of Hydroelectric Power Plant _____ | |
| 16. KWH generated | |
| 17. KWH used and/or transformer loss | |
| 18. Net KWH sold. Line 16 minus line 17. (Cannot be less than zero) | |

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| Project name and location of Hydroelectric Power Plant _____ | |
| 19. KWH generated | |
| 20. KWH used and/or transformer loss | |
| 21. Net KWH sold. Line 19 minus line 20. (Cannot be less than zero) | |

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| 22. Total of lines 9, 12, 15, 18, and 21. Enter this amount on line 4, page 1. | |
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